

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:  
1995 TO 1998**

[In thousands of dollars. For fiscal years ended June 30]

Source	1995	1996	1997	1998
Total State and county tax collections	3,749,407	3,997,774	4,040,110	4,057,454
State collections 1/	3,012,835	3,257,099	3,301,030	3,324,827
General excise and use	1,363,920	1,432,486	1,457,907	1,425,904
Transient accommodations 2/	98,046	115,747	125,461	127,081
Fuel	134,031	138,267	136,837	134,017
Liquor	38,362	37,811	38,347	38,894
Tobacco	35,386	39,572	36,427	36,098
Insurance	62,271	59,164	55,847	59,443
Public service companies	100,505	104,131	114,364	120,326
Banks and other financial institutions	17,048	17,109	9,731	15,546
Corporate income 3/	30,249	48,438	57,839	46,209
Indiv. income, net income 4/	925,704	999,928	976,311	1,083,651
Inheritance and estate	16,438	17,540	55,847	19,645
Conveyance	6,952	5,669	6,007	6,926
Environmental response (FY94)	1,953	1,669	1,781	1,969
Rental vehicle surcharge	21,465	21,951	22,601	22,838
Hospital and nursing home 5/	16,601	10,104	11,559	3,414
Licenses, permits, and others	21,104	23,985	24,181	27,804
Unemployment compensation	122,801	183,526	169,984	155,062
County collections 1/	736,572	740,675	739,081	732,627
Real property	612,149	612,689	607,265	598,632
Liquor licenses and fees	4,366	5,091	5,148	5,030
Utility franchise	24,718	26,702	29,403	30,703
Motor vehicle weight 6/	69,057	67,430	68,309	69,861
Licenses, permits, and others	26,282	28,763	28,955	28,400

1/ Article VIII, Section 3 of the State Constitution, as amended in 1978, mandated transfer of real property tax administration, including collection of the tax, to the counties, effective July 1, 1981. State collections represent real property taxes for prior years.

2/ Effective January 1, 1987.

3/ Includes payments of estimated taxes less refunds.

4/ Includes withheld and estimated taxes less refunds.

5/ Hospital tax repealed in 1994.

6/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 13 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).